

# EXHIBIT 2



# Summons

In the matter of Neldon Johnson (TIN # [REDACTED]) and Glenda Johnson (TIN # [REDACTED])  
 Internal Revenue Service (Division): Small Business/Self-Employed  
 Industry/Area (name or number): Western Area  
 Periods: Calendar year ending December 31, 2012

## The Commissioner of Internal Revenue

To: Wells Fargo Bank  
 At: Subpoena Processing; 2700 S Price Road, 2nd Floor, Chandler, AZ 85286

You are hereby summoned and required to appear before Joel Zielke, Revenue Agent, or Designee  
 an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

In lieu of appearance, you may mail the following documents to the address below before the date of the appearance.

Please produce for examination copies of signature cards, monthly bank statements, bank deposit slips, deposit items, credit memos, cancelled checks, and debit memos drawn on accounts which either Neldon Johnson (TIN # 528-60-9880) or Glenda Johnson (TIN # 529-64-5183) either owns or is a signer for the period December 2011 - January 2013.

The term 'credit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the payor bank name, the payor account name and the payor account number for the accounts paying such transferred and wired funds. The term 'debit memos' includes internal and external bank transfers of funds and wires and includes any internal memoranda evidencing the recipient bank name, the recipient account name and the recipient account number for the accounts receiving such transferred and wired funds. The term 'cancelled checks' includes counter checks, cashier's checks and money orders. The term 'accounts' includes but is not limited to checking accounts, savings accounts, money market accounts, investment accounts, merchant accounts, credit card accounts, loan accounts, and the account into which the enclosed cashier's check was deposited, (Zions Bank, Check Number: 1635357, Amount: \$1,498,150.85, Date: 06/27/2012, Payee: Glenda Johnson).

You are authorized to receive reimbursement of up to \$500.00 for costs directly related to the search for, reproduction of, and transport of the records requested in this summons. If the amount of direct costs is expected to exceed this amount please contact the issuing officer listed below for further authorization.

**Do not write in this space**

**Business address and telephone number of IRS officer before whom you are to appear:**

50 South 200 East, MS: 4544JZ, Salt Lake City, UT 84111; Phone 801-799-6685; Fax 801-799-6724

**Place and time for appearance at** 50 South 200 East, Salt Lake City, UT 84111



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 30th day of October, 2015 at 10 o'clock a m.  
 Issued under authority of the Internal Revenue Code this 1st day of October, 2015  
 (year)

[Signature]  
 Signature of issuing officer  
**Dewey D Parker**  
 Signature of approving officer (if applicable)

Revenue Agent  
 Title  
 Revenue Agent Group Manager  
 Title

**Original — to be kept by IRS**



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	10/01/2015	Time	
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**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☐ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): \_\_\_\_\_
3. ☒ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:  
Subpoena Processing; 2700 S Price Road, 2nd Floor, Chandler, AZ 85286

Signature

Title

Revenue Agent

7013 2250 0000 3268 1444

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: 10/01/2015

Time: \_\_\_\_\_

Name of Noticee: Neldon & Glenda Johnson

Address of Noticee (if mailed): 4035 S 4000 West, Delta, UT 84624

7013 2250 0000 3268 1482

TP

7013 2250 0000 3268 1468

PoA

**How  
Notice  
Was  
Given**

- ☒ I gave notice by certified or registered mail to the last known address of the noticee.
- ☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any): \_\_\_\_\_

- ☐ I gave notice by handing it to the noticee.
- ☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.
- ☐ No notice is required.

Signature

Title

Revenue Agent

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

REX Previewer

Page 3 of 3

<b>ZIONS BANK</b> Salt Lake City, Utah 84101		<b>CASHIER'S CHECK</b>		<b>1635357</b>													
Payer: <b>GLENDIA JOHNSON</b>		Date: <b>June 27, 2012</b>		31-5/1240													
Pay: <b>ONE MILLION FOUR HUNDRED NINETY EIGHT THOUSAND ONE HUNDRED FIFTY and 85/100ths US Dollars</b>		\$ <b>1,498,150.85</b>															
To The Order Of: <b>GLENDIA JOHNSON</b>		<table border="1"> <tr><td>Pay to the order of</td><td>Payee's name</td></tr> <tr><td>Pay to the order of</td><td>Payee's address</td></tr> <tr><td>Pay to the order of</td><td>Payee's city and state</td></tr> <tr><td>Pay to the order of</td><td>Payee's zip</td></tr> <tr><td>Pay to the order of</td><td>Payee's phone</td></tr> <tr><td>Pay to the order of</td><td>Payee's email</td></tr> </table>		Pay to the order of	Payee's name	Pay to the order of	Payee's address	Pay to the order of	Payee's city and state	Pay to the order of	Payee's zip	Pay to the order of	Payee's phone	Pay to the order of	Payee's email	Authorized Signature: <i>Rick B. Arcinkal</i>	
Pay to the order of	Payee's name																
Pay to the order of	Payee's address																
Pay to the order of	Payee's city and state																
Pay to the order of	Payee's zip																
Pay to the order of	Payee's phone																
Pay to the order of	Payee's email																
058 10 2877																	
⑈1635357⑈ ⑆124000054⑆ 002 25563 6⑈																	

  

WELLS FARGO BANK NA SLC 2012/07/20 14:05:11 1221-0527-84 2745783412	GLENDIA JOHNSON 1635357
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Date:07/23/12 Seq #:94126110 Account:2255636 Serial #:1635357 Amount:\$1,498,150.85 Dep Seq #:-

U.S. Postal Service<sup>™</sup>  
**CERTIFIED MAIL<sup>™</sup> RECEIPT** 9544JZ  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

**OFFICIAL USE**

Postage	\$ 48
Certified Fee	345
Return Receipt Fee (Endorsement Required)	280
Restricted Delivery Fee (Endorsement Required)	
<b>Total Postage &amp; Fees</b>	<b>\$ 6.73</b>

Postmark Here  
 OCT-2-2015  
 SALT LAKE CITY UT

Send To  
**WFB-SUBPOENA PROCESSING**  
 Street, Apt. No. or PO Box No. **2700 S PRICE RD, 2ND FL**  
 City, State, ZIP+4<sup>®</sup> **CHANDLER, AZ 85286**

PS Form 3800, August 2009 See Reverse for Instructions

U.S. Postal Service<sup>™</sup>  
**CERTIFIED MAIL<sup>™</sup> RECEIPT** 9544JZ  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

**OFFICIAL USE**

Postage	\$ 48
Certified Fee	345
Return Receipt Fee (Endorsement Required)	280
Restricted Delivery Fee (Endorsement Required)	
<b>Total Postage &amp; Fees</b>	<b>\$ 6.73</b>

Postmark Here  
 OCT-2-2015  
 SALT LAKE CITY UT

Send To  
**NELDON & GLENDA JOHNSON**  
 Street, Apt. No. or PO Box No. **4035 S 4000 WEST**  
 City, State, ZIP+4<sup>®</sup> **DELTA, UT 84624**

PS Form 3800, August 2009 See Reverse for Instructions

U.S. Postal Service<sup>™</sup>  
**CERTIFIED MAIL<sup>™</sup> RECEIPT** 9544JZ  
 (Domestic Mail Only; No Insurance Coverage Provided)  
 For delivery information visit our website at www.usps.com

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Restricted Delivery Fee (Endorsement Required)	
<b>Total Postage &amp; Fees</b>	<b>\$ 6.73</b>

Postmark Here  
 OCT-2-2015  
 SALT LAKE CITY UT

Send To  
**PAUL JONES**  
 Street, Apt. No. or PO Box No. **4766 S HOLLADAY BLVD**  
 City, State, ZIP+4<sup>®</sup> **HOLLADAY, UT 84117**

PS Form 3800, August 2009 See Reverse for Instructions

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
**WFB-SUBPOENA PROCESSING**  
**2700 S PRICE RD, 2ND FL**  
**CHANDLER, AZ 85286**

2. Article Number (Transfer from service label)  
**7013 2250 0000 3268 1444**

PS Form 3811, April 2015 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
 X *Maribel Torres* ☐ Agent ☐ Addressee

B. Received by (Printed Name)  
**Maribel Torres**

C. Date of Delivery  
**10-5-15**

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

3. Service Type  
☐ Adult Signature  
☐ Adult Signature Restricted Delivery  
☒ Certified Mail<sup>®</sup>  
☐ Certified Mail Restricted Delivery  
☐ Collect on Delivery  
☐ Collect on Delivery Restricted Delivery  
☐ Insured Mail  
☐ Insured Mail Restricted Delivery (over \$500)

☐ Priority Mail Express<sup>®</sup>  
☐ Registered Mail<sup>™</sup>  
☐ Registered Mail Restricted Delivery  
☐ Return Receipt for Merchandise  
☐ Signature Confirmation<sup>™</sup>  
☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
**NELDON & GLENDA JOHNSON**  
**4035 S 4000 WEST**  
**DELTA, UT 84624**

2. Article Number (Transfer from service label)  
**7013 2250 0000 3268 1482**

PS Form 3811, April 2015 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
 X *Nelson Johnson* ☐ Agent ☐ Addressee

B. Received by (Printed Name)  
**Nelson Johnson**

C. Date of Delivery  
**10-5-15**

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

3. Service Type  
☐ Adult Signature  
☐ Adult Signature Restricted Delivery  
☒ Certified Mail<sup>®</sup>  
☐ Certified Mail Restricted Delivery  
☐ Collect on Delivery  
☐ Collect on Delivery Restricted Delivery  
☐ Insured Mail  
☐ Insured Mail Restricted Delivery (over \$500)

☐ Priority Mail Express<sup>®</sup>  
☐ Registered Mail<sup>™</sup>  
☐ Registered Mail Restricted Delivery  
☐ Return Receipt for Merchandise  
☐ Signature Confirmation<sup>™</sup>  
☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:  
**PAUL JONES**  
**4766 S HOLLADAY BLVD**  
**HOLLADAY, UT 84117**

2. Article Number (Transfer from service label)  
**7013 2250 0000 3268 1468**

PS Form 3811, April 2015 PSN 7530-02-000-9053

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature  
 X *Kate Marshall* ☐ Agent ☐ Addressee

B. Received by (Printed Name)  
**Kate Marshall**

C. Date of Delivery  
**10-5-15**

D. Is delivery address different from item 1? ☐ Yes  
 If YES, enter delivery address below: ☐ No

3. Service Type  
☐ Adult Signature  
☐ Adult Signature Restricted Delivery  
☒ Certified Mail<sup>®</sup>  
☐ Certified Mail Restricted Delivery  
☐ Collect on Delivery  
☐ Collect on Delivery Restricted Delivery  
☐ Insured Mail  
☐ Insured Mail Restricted Delivery (over \$500)

☐ Priority Mail Express<sup>®</sup>  
☐ Registered Mail<sup>™</sup>  
☐ Registered Mail Restricted Delivery  
☐ Return Receipt for Merchandise  
☐ Signature Confirmation<sup>™</sup>  
☐ Signature Confirmation Restricted Delivery

Domestic Return Receipt